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IN THE THIRD DISTRICT COURT, SALT LAKE DEPARTMENT  
SALT LAKE COUNTY, STATE OF UTAH

STATE OF UTAH,

Plaintiff,

v.

MICHAEL R. PARK

DOB: 10/25/57

Defendant.

INFORMATION

Criminal No.

The undersigned **Heather Gamon**, states on information and belief that the defendant committed the crime(s) of:

COUNT 1

**OFFENSES RELATING TO TAXATION:**

**FAILING TO RENDER A PROPER INCOME TAX RETURN, a Third Degree Felony**, in Salt Lake County, State of Utah, on or before the 15<sup>th</sup> day of April 2002, 2003, 2005 and/or 2006, in violation of Title 76, Chapter 8, Section 1101(1)(c), Utah Code, in that the defendant MICHAEL R. PARK, with an intent to evade any tax or requirement of Title 59 or any lawful requirement of the State Tax Commission, failed to make, render sign, or verify any return or to supply any information within the time required, or did make, render, sign, verify any false or fraudulent return or statement, or supplied false or fraudulent information; to wit, the defendant failed to file personal tax returns and/or filed a false income tax returns or supply information for tax year(s) 2001, 2002, 2003, 2004 and/or 2005.

COUNT 2

**OFFENSES RELATING TO TAXATION:**

**FAILING TO RENDER A PROPER WITHHOLDING TAX RETURN, a Third Degree Felony**, in Salt Lake County, State of Utah, on or before the 15<sup>th</sup> day of April 2002, 2003, = 2005 and/or 2006, in violation of Title 76, Chapter 8, Section 1101(1)(c), Utah Code, in that the defendant MICHAEL R. PARK, with an intent to evade any tax or requirement of Title 59 or any lawful requirement of the State Tax Commission, failed to make, render sign, or verify any return or to supply any information within the time required, or did make, render, sign, verify any false or fraudulent return or statement, or

supplied false or fraudulent information; to wit, the defendant failed to file withholding tax returns and/or filed a false withholding returns for tax year(s) 2001, 2002, 2003, 2004 and/or 2005.

### **COUNT 3**

**TAX EVASION - INTENT TO EVADE**, a Second Degree Felony, in Salt Lake County, State of Utah, on or about the 31<sup>st</sup> day of December 2002 through the 31<sup>st</sup> day of December 2007, not including tax year 2004, in violation of Title 76, Chapter 8, Section 1101(1)(d), Utah Code, the defendant MICHAEL R. PARK intentionally or willfully attempted to evade or defeat a tax or the payment thereof; to wit, the defendant did take distinct actions and undertook specific acts to evade his income tax obligations in that he set up numerous trusts and accounts, did co-mingle funds and/or did take out unaccounted for cash, as well as other steps to evade his income tax obligations for tax years 2001, 2002, 2003, 2004 and/or 2005.

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### **COUNT 4**

**UNLAWFUL DEALING OF PROPERTY BY A FIDUCIARY**, a Second Degree Felony, in violation of Utah Code Ann. § 76-6-513, as follows: That on or about tax years 2002 and 2003, in Salt Lake County, State of Utah, the defendant MICHAEL R. PARK as a party to the offense, did deal with property that has been entrusted to him as a fiduciary, in a manner which he knew was a violation of his duty and which involved substantial risk of loss or detriment to the owner(s) or to a person(s) for whose benefit the property was entrusted, and the value of the property was or exceeded \$5,000.00; to wit, the defendant as a fiduciary for his restaurant businesses did obtain and deal with sales tax receipts in excess of \$5,000.00 and did fail to remit the same to the State of Utah.

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### **COUNT 5**

**UNLAWFUL DEALING OF PROPERTY BY A FIDUCIARY**, a Second Degree Felony, in violation of Utah Code Ann. § 76-6-513, as follows: That on or about tax years 2002 and 2003, in Salt Lake County, State of Utah, the defendant MICHAEL R. PARK as a party to the offense, did deal with property that has been entrusted to him as a fiduciary, in a manner which he knew was a violation of his duty and which involved substantial risk of loss or detriment to the owner(s) or to a person(s) for whose benefit the property was entrusted, and the value of the property was or exceeded \$5,000.00; to wit, the defendant as a fiduciary for his restaurant businesses did obtain and deal with withholding tax receipts in excess of \$5,000.00 and did fail to remit the same to the State of Utah.

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### **COUNT 6**

**ENGAGING IN A PATTERN OF UNLAWFUL ACTIVITY, (RACKETEERING), a SECOND DEGREE FELONY**, in violation of Utah Code Ann. § 76-10-1603, on or about January 2001 through December 2006, concerning the establishment known as Orem Dental Clinic located in or doing business in Utah County, in that the defendant Michael R. Park, as a party to the offense:

(1) received proceeds derived, either directly or indirectly, from a pattern of unlawful activity in which the defendant participated as a principal, and then used or invested, directly or indirectly, any part of that income, or the proceeds of the income, or the proceeds derived from the investment or use of those proceeds, in the acquisition of any interest in, or the establishment or operation of, any enterprise; or

(3) was employed by or associated with the enterprise, and did conduct or participate, directly or indirectly, in the conduct of that enterprise's affairs through a pattern of unlawful activity.

**Notice of Predicate Offenses:**

For purposes of establishing defendant's pattern of unlawful activity, the State of Utah asserts that defendant, Louis A. Erickson , has engaged in conduct, which constitutes the commission of at least three episodes of unlawful activity, which conduct is alleged as follows:

**FAILING TO RENDER A PROPER TAX RETURN / SUPPLY INFORMATION**, up to two Third Degree Felony offenses, in Salt Lake County, State of Utah, for the years, 2001, 2002, 2003, 2005 and/or 2006 in violation of Utah Code §76-8-1101(1)(c).

**INTENT TO EVADE**, one (1) Second Degree offense, in Salt Lake County, State of Utah, on or about April 15, 2001 through April 15, 2004, as well as April 15, 2006 in violation of Utah Code §76-8-1101(1)(d).

**UNLAWFUL DEALING BY A FIDUCIARY**, two (2) Second Degree offenses, in Salt Lake Count, State of Utah, on or the second, third and fourth quarters of 2003, in violation of Utah Code Utah Code. § 76-6-513.

**THIS INFORMATION IS BASED ON INFORMATION OBTAINED FROM AN INVESTIGATION WHICH INCLUDES THE FOLLOWING WITNESSES OR EVIDENCE RELEVANT TO THE FOLLOWING WITNESSES:**

1. Heather Gamon, (USTC) Utah State Tax Commission Investigator.
2. Dolores Furness, Keeper of the Records, USTC.
3. Mark Larsen.
4. Matthew W. Hess.
5. Donald Anderson.
6. Jeffrey Davis.
7. Isaac Gunderson, Auditor, Utah State Tax Commission.
8. James Adams, Auditor, Utah State Tax Commission.

9. Auditor Division, Utah State Tax Commission.
10. Keeper of the Records, United States Bankruptcy Court.
11. Keeper of the Records, Utah Department of Motor Vehicles.

### **PROBABLE CAUSE STATEMENT**

Affiant bases this Information upon the following:

1. I have reviewed information in my file and investigated allegations of violations of the Utah Criminal Code as it relates to taxes and related criminal activity against the above cited defendant, MICHAEL R. PARK.
2. At all times relevant to this Information, the defendant appears to have lived and/or worked in the State of Utah and at times relevant to this matter the defendant owned a business and/or was employed and/or was receiving income in the State of Utah.
3. The defendant MICHAEL R. PARK owned and/or operated a business known as A and P, LLC,. and/or was an officer of said business at times relevant to these allegations.
4. The defendant has been a principal and/or held himself out to be a principal of A and P LLC, at all times relevant to this Information.
5. The defendant MICHAEL R. PARK received large amounts of income during tax years 2001 through 2005 inclusive, far in excess of state requirements for the defendant to file state income tax returns, nevertheless, the defendant failed to file a Utah State Tax returns and/or timely or truthfully file returns and/or supply requirement information and/or pay taxes in accordance with his legal obligations.
6. In addition, during the same time period of tax years 2001 through 2005, the defendant was operating and/or was acting as a principal with authority over the business of A and P LLC and apparently withheld payroll taxes from individual employees and failed to remit the same to the Utah State Tax Commission and/or failed to file withholding tax returns as required.
7. Over the course of time, the defendant MICHAEL R. PARK was variously informed of his failures to file returns yet despite this, the defendant failed to file lawful returns and/or pay upon his tax related obligations for all years alleged.
8. During the time period in question, the defendant appears to have co-mingled personal and business funds, taken business cash without proper accounting, withheld business taxes and/or transferred business funds without proper accounting for the defendant's personal use, all without accounting for the same and/or reporting the same as income.

9. The defendant had control over the aforementioned business organization and the funds generated from such organization has been used to help continue such operation and/or continue the unlawful criminal activity involving taxation.

10. For tax years 2001, 2002, 2003, 2005 and 2006, the defendant appears to have enjoyed income at or about \$84,262.00, 502,441.00, \$19,758.85, \$40,283.96 and \$32,405.00 respectively.

11. My investigation indicates that the defendant has evaded his income tax responsibilities in at least the amount of \$ 45,283.96.

12. My investigation has further revealed that the defendant has improperly withheld and retained sales taxes in or around the amount of \$60,535.00 for the second, third, and fourth quarter of 2002 as well as for a portion of the first quarter of 2003.

13. My investigation has further revealed that the defendant has improperly retained withholding taxes in or around the amount of \$6,564.74 for the fourth quarter of 2002 and a portion of the first quarter of 2003.

14. For tax years 2001 through 2006, not including 2004, the defendant's gross income, business practice and/or residency status required him to file Utah State Tax Returns and to supply tax related information, file appropriate withholding returns, to remit collected sales tax receipts and withholding taxes and to report truthful and complete numbers all of which he apparently failed to do.

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Heather Gamon  
USTC Investigator, Affiant

Subscribed and sworn to before me this day of \_\_\_\_\_, 2008.

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JUDGE / MAGISTRATE

Authorized for presentment and filing:  
MARK SHURTLEFF, Attorney General

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Mark Baer, Assistant Attorney General

**IN THE THIRD DISTRICT COURT, SALT LAKE DEPARTMENT  
COUNTY OF SALT LAKE, STATE OF UTAH**

<b>STATE OF UTAH,</b>  <b>Plaintiff,</b>  <b>v.</b>  <b>MICHAEL R. PARK</b> <b>DOB: 10/25/57</b>  <b>Defendant.</b>	<b>WARRANT</b>  <b>Criminal No.</b>
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**THE STATE OF UTAH TO: Any Peace Officer in the State of Utah, Greetings:**

An Information, upon oath, having been this day made before me regarding LOUIS A. ERICKSON, lka 251 S. Palisade Dr. Orem, Utah, and it appears from the Information, that there is probable cause to believe that the defendant has committed the public offenses of:

**CRIMINAL OFFENSE RELATING TO REVENUE AND TAXATION - FAILING TO RENDER A PROPER TAX RETURN / SUPPLY INFORMATION**, Third Degree Felonies, Utah Code 76-8-1101(1)(c), in Salt Lake County, State of Utah; up to two (2) counts;

**CRIMINAL OFFENSE RELATING TO REVENUE AND TAXATION - INTENT TO EVADE**, a Second Degree Felony, Utah Code 76-8-1101(1)(d), in Salt Lake County, State of Utah; one count;

**UNLAWFUL DEALING BY A FIDUCIARY**, a Second Degree Felony, Utah Code Ann. § 76-6-513, two (2) counts;

**PATTERN OF UNLAWFUL ACTIVITY**, a Second Degree Felony, Utah Code 76-10-1603, in Salt Lake County, State of Utah, one (1) Count.

**YOU ARE THEREFORE COMMANDED** to arrest the above-mentioned defendant forthwith and bring the defendant before this Court, or before the nearest or most accessible magistrate for setting bail. If the defendant has fled justice, you shall pursue the defendant into any other county of this state and there arrest the defendant.

Bail is set in the amount of \$ .

Dated this      day of      , 2008.

This Warrant may be served day or night

Judge / Magistrate